

**IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

**UNITED STATES OF AMERICA :**      **CRIMINAL NO.**\_\_\_\_\_

**v. :**      **DATE FILED:** \_\_\_\_\_

**STEVEN ROCKMAN :**      **VIOLATIONS:**  
**JEFFREY FOSTER 18 U.S.C. § 1341 (mail fraud - 5 counts)**  
**MARTIN KUPER :**      **18 U.S.C. § 1343 (wire fraud- 1 count)**  
                                         **18 U.S.C. § 2 (aiding and abetting)**

**INDICTMENT**

**COUNTS ONE THROUGH FIVE**

**THE GRAND JURY CHARGES THAT:**

At all times material to this Indictment:

1. Defendant STEVEN ROCKMAN was Senior Vice President in charge of eMarketing, the interactive division within Tierney Communications (“TC”), which was headquartered at the Bellevue Building located at 200 South Broad Street, Philadelphia, PA 19102. ROCKMAN also was the president and sole shareholder of Nanosoft and Courtside Six LLC, companies that he used to receive and conceal proceeds of the scheme described below.
2. Defendant JEFFREY FOSTER was Vice President for Marketing at TC. FOSTER also was the president and sole shareholder of JMG Marketing, a company that he created to receive and conceal proceeds of the scheme described below.
3. Defendant MARTIN KUPER, the father-in-law of defendant STEVEN ROCKMAN, was the owner of DotCom. DotCom was a company created to further the scheme and receive and conceal proceeds of the scheme as described below.

## **THE SCHEME TO DEFRAUD TC**

4. From at least in or around October 2000, to in or around March 2002, at Philadelphia, in the Eastern District of Pennsylvania, and elsewhere, defendants

**STEVEN ROCKMAN,  
JEFFREY FOSTER  
and  
MARTIN KUPER**

devised and intended to devise a scheme to defraud TC and to obtain, by means of false and fraudulent pretenses, representations, and promises, money and property of TC.

It was part of the scheme that:

5. Defendants STEVEN ROCKMAN and JEFFREY FOSTER created invoices for services which were never rendered in order to receive money from TC to which they were not entitled. Defendants ROCKMAN and FOSTER directed DotCom to prepare invoices and submit them to TC for payment for services that were never rendered by defendants ROCKMAN and FOSTER.

6. Defendants STEVEN ROCKMAN and JEFFREY FOSTER caused the invoices to be sent by facsimile and payment of the invoices to be sent through the United States mail from TC to DotCom for payment. Once TC sent payment on the invoices to DotCom, defendant MARTIN KUPER through DotCom, caused payments of the stolen money to be distributed to defendants ROCKMAN and FOSTER. For example:

a. On or about March 28, 2001, defendant STEVEN ROCKMAN instructed JK, an individual known to the grand jury and an employee of DotCom, to prepare invoices for defendants ROCKMAN and JEFFREY FOSTER. Defendant ROCKMAN instructed JK to create

an invoice for defendant ROCKMAN in the amount of \$51,000 and an invoice for defendant FOSTER in the amount of \$51,000 and directed that JK increase the above invoices by a total of \$38,600 which represented the portion of the stolen funds retained by DotCom. Defendant ROCKMAN further told JK that the invoices should read “standard” but that JK should add “database development” as the description of services rendered when, in fact, the services described were never rendered by either defendant ROCKMAN or defendant FOSTER. DotCom sent the above invoices to TC by facsimile after which TC mailed payment on the invoices to DotCom. DotCom then distributed the money to defendants ROCKMAN and FOSTER. The above invoices prepared by DotCom did not contain the names of either defendant ROCKMAN or FOSTER anywhere on the invoices.

b. On or about August 13, 2001, defendant STEVEN ROCKMAN instructed JK to create an invoice for defendant ROCKMAN in the amount of \$15,000 and an invoice for defendant JEFFREY FOSTER in the amount of \$15,000 and directed that JK increase the above invoices by a total of \$6,000, which represented the portion of the stolen funds retained by DotCom. Defendant ROCKMAN further told JK that the invoices should include the “standard” description for services rendered when, in fact, the services described were never rendered by either defendant ROCKMAN or defendant FOSTER. DotCom sent the above invoices to TC by facsimile after which TC mailed payment on the invoices to DotCom. DotCom then distributed the money to defendants ROCKMAN and FOSTER. The above invoices prepared by DotCom did not contain the names of either defendant ROCKMAN or defendant FOSTER anywhere on the invoices.

7. As the vice president in charge of the interactive unit under which the fraudulent invoices were submitted, defendant STEVEN ROCKMAN approved the fraudulent DotCom invoices to ensure that TC sent payment for the fraudulent invoices to DotCom.

8. Early in the scheme, DotCom paid defendants STEVEN ROCKMAN and JEFFREY FOSTER their respective portions of the fraudulently invoices amounts by writing checks made out to defendants ROCKMAN and FOSTER.

9. Later in the scheme, in an attempt to prevent the discovery of the nature and source of the fraudulent payments to defendants STEVEN ROCKMAN and JEFFREY FOSTER, defendants ROCKMAN and FOSTER directed DotCom to make the checks payable to “Nanosoft” and “JMG Consulting,” respectively, which were the shell companies created by defendants ROCKMAN and FOSTER for purposes of receiving and concealing the stolen money.

10. On or about March 22, 2002, upon being informed by TC that an audit would be conducted on DotCom’s books, defendant MARTIN KUPER immediately contacted defendant STEVEN ROCKMAN and informed him of the upcoming audit. In an attempt to conceal the scheme, defendant KUPER prepared a list of invoices that defendants ROCKMAN and JEFFREY FOSTER had to create in order to justify fraudulent invoices which had been sent by DotCom to TC for payment as part of the scheme.

11. Defendant STEVEN ROCKMAN gave defendant JEFFREY FOSTER the list of invoices prepared by defendant MARTIN KUPER and told defendant FOSTER to prepare fraudulent invoices to justify the billing and further conceal the scheme. The fraudulent invoices were created and sent to DotCom prior to the audit.

12. During the audit by TC on DotCom’s books on March 25, 2004, defendant

MARTIN KUPER provided TC with the fraudulent invoices prepared by defendants STEVEN ROCKMAN and JEFFREY FOSTER to justify the fraudulent billing. Defendant KUPER also failed to inform TC about his personal relationship with defendant ROCKMAN.

13. Defendants STEVEN ROCKMAN and JEFFREY FOSTER caused TC to pay approximately \$743,022 on fraudulent invoices.

**THE MAILINGS**

14. On or about the dates set forth below, in the Eastern District of Pennsylvania and elsewhere, having devised and intending to devise the scheme, defendants

**STEVEN ROCKMAN  
JEFFREY FOSTER  
and  
MARTIN KUPER,**

for the purpose of executing the scheme and attempting to do so, knowingly caused to be delivered by the Postal Service, according to directions thereon, from TC to DotCom located at 2655 Philmont Avenue, Suite 200, Huntingdon Valley, PA 19006, the following mail matter relating to the submission of the fraudulent invoices from DotCom to TC for payment for services that were never rendered:

<b><u>COUNT</u></b>	<b><u>DATE</u></b>	<b><u>DESCRIPTION OF MAILING</u></b>
<b>ONE</b>	November 17, 2000	Check in the amount of \$4,5000.00 mailed from TC to DotCom for payment on invoice #JF702.
<b>TWO</b>	November 17, 2000	Check in the amount of \$4,500.00 mailed from TC to DotCom for payment on invoice #375.
<b>THREE</b>	May 4, 2001	Check in the amount of \$11,400.00 mailed from TC to DotCom for payment on invoice #JF712.
<b>FOUR</b>	September 28, 2001	Check in the amount of \$16,500.00 mailed from TC to DotCom for payment on invoice #R392.

<b>FIVE</b>	November 16, 2001	Check in the amount of \$37,237.50 mailed from TC to DotCom for payment on invoice #JF711B.
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All in violation of Title 18, United States Code, Sections 1341 and 2.

**COUNT SIX**

**THE GRAND JURY FURTHER CHARGES THAT:**

1. Paragraphs 1 through 13 of Counts One through Four are realleged here.

2. From at least in or around November 2001, to in or around March 2002, at Philadelphia, in the Eastern District of Pennsylvania, and elsewhere, defendants

**STEVEN ROCKMAN  
and  
JEFFREY FOSTER**

devised and intended to devise a scheme to defraud TC and to obtain, by means of false and fraudulent pretenses, representations, and promises, money of TC.

It was part of the scheme that:

3. Defendants STEVEN ROCKMAN and JEFFREY FOSTER attempted to continue the fraudulent scheme described above by hiring a separate entity to submit the fraudulent invoices to TC for payment to defendants ROCKMAN and FOSTER.

4. In November 2001, defendant JEFFREY FOSTER contacted M.T., an individual known to the grand jury, who lived and worked in Massachusetts. Defendant JEFFREY FOSTER hired M.T. to do billing work for TC.

5. Defendants STEVEN ROCKMAN and JEFFREY FOSTER provided M.T. with invoices for work allegedly done for TC by Nanosoft and JMG Consulting, respectively. Each invoice billed \$7,500.00 worth of work that both defendants ROCKMAN and FOSTER knew had not been performed and for which they were not entitled to any money.

6. Without knowledge of the fraudulent nature of the invoices submitted to him by defendants STEVEN ROCKMAN and JEFFREY FOSTER, M.T. then prepared an invoice

totaling \$16,700.00 which included the Nanosoft and JMG Consulting invoices plus M.T.'s fee.

On or about December 14, 2001, M.T. faxed the invoice to TC from Massachusetts to Philadelphia, PA.

7. On or about February 1, 2002, TC sent a check for \$16,700.00 to M.T. in Massachusetts. M.T. then forwarded \$15,000.00 to defendant JEFFREY FOSTER.

8. On or about March 11, 2002, in the Eastern District of Pennsylvania and elsewhere, defendants

**STEVEN ROCKMAN  
and  
JEFFREY FOSTER,**

for the purpose of executing the scheme described above, caused to be transmitted by means of wire communication in interstate commerce, from Massachusetts to Pennsylvania, certain signs, signals and sounds, that is, an invoice for payment in the amount of \$7,150.00.

In violation of Title 18, United States Code, Sections 1343 and 2.

**A TRUE BILL:**

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**FOREPERSON**

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**PATRICK L. MEEHAN  
United States Attorney**